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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase in water and )  
wastewater rates in Alachua, Brevard, )  
Highlands, Lake, Lee, Marion, Orange, Palm )  
Beach, Pasco, Polk, Putnam, Seminole, )  
Sumter, Volusia, and Washington Counties )  
by Aqua Utilities Florida, Inc. )  
\_\_\_\_\_ )

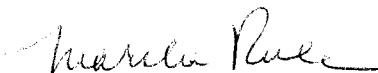
Docket No. 060368-WS

Dated: February 5, 2007

AQUA UTILITIES FLORIDA, INC.'S  
NOTICE OF FILING RESPONSE  
TO ACCOUNTING DEFICIENCY NO. 27

Aqua Utilities Florida, Inc. ("AUF") hereby files and serves Notice that it has filed twenty copies of the attached Response to Deficiency No. 27 as set forth in the Deficiency Letter dated January 2, 2007 from Timothy Devlin, Director, Division of Economic Regulation, to Kenneth Hoffman, counsel for AUF.

Respectfully submitted this 5<sup>th</sup> day of February, 2007.



\_\_\_\_\_  
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ATTORNEYS FOR AQUA UTILITIES  
FLORIDA, INC.

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC \_\_\_\_\_
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DOCUMENT NUMBER-DATE

01220 FEB-5 07

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Notice and attached Response was served by hand delivery this 5<sup>th</sup> day of February, 2007, to the following:

Florida Public Service Commission  
Rosanne Gervasi, Esq.  
Katherine E. Fleming, Esq.  
2450 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Office of the Public Counsel  
Stephen C. Reilly, Esq.  
c/o The Florida Legislature  
111 West Madison Street, Room 812  
Tallahassee, FL 32399-1400



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Kenneth A. Hoffman

**Aqua Utilities Florida Inc.  
Docket No. 060368-WS  
Accounting Deficiencies**

**Accounting Deficiency No. 27**

**Rule 25-30.440, F.A.C., requires that each utility applying for a rate increase shall provide two copies of the following engineering information to the Commission:**

**Rule 25-30.440(1), F.A.C., requires the utility to provide a detailed map, (a) showing the location and size of the applicant's distribution and collection lines as well as its plant sites; (b) and the location and respective classification of the applicant's customers. The maps for each system submitted by the utility do not show the respective classification of the applicant's customers as indicated on the map.**

Response:

Revised maps were filed to reflect commercial customers as noted below. See Aqua Utilities Florida, Inc.'s Notice of Filing Revised System Maps, filed on January 26, 2007, Aqua Utilities Florida, Inc.'s Second Notice of Filing Revised System Maps, filed on January 31, 2007 and Aqua Utilities Florida, Inc.'s Third Notice of Filing Revised System Maps, filed on February 1, 2007.

<b>System</b>	<b>No. of Commercial Customers</b>
Lake Josephine	9
South Seas WW	30
Lake Osborne W	1
Gibsonia Estates W	28
Lake Gibson Estates W	13
Lake Gibson Estates WW	1
Village Water W	38
Village Water WW	35
Holiday Haven W	2
Holiday Haven WW	2
Piney Woods W	1
Silver Lake Estates/Western Shores	5
Skycrest W	2
Valencia Terrace W	16
Valencia Terrace WW	11

Venetian Village W	1
Venetian Village WW	1
Arredondo Estates W	2
Arredondo Farms W & WW	3
Ocala Oaks W	1
Beecher's Point W	4
Beecher's Point WW	1
Hermit's Cove	1
Interlachen Lakes W	2
Park Manor W	4
Park Manor WW	4
Pomona Park W	16
Weleka/Saratoga Harbour W	2
Oakwood W	1
Tangerine W	10
Jasmine Lakes W	37
Jasmine Lakes WW	33
Palm Terrace W	4
Palm Terrace WW	1
Jungle Den W	3
Jungle Den WW	1
Tomoka W	6
Sunny Hills W	18
Sunny Hills WW	2
Fern Terrace W	1
East Lake Harris Estates W	1
Friendly Center W	5
Haines Creek W	1